

EXHIBIT D

Lester Eber
95 Allens Creed Road Building 2 Suite 10
Rochester, New York 14618

December 15, 2009

Dear Audrey:

The world wide economic recession of the last two years has had a serious impact on our business. (As you know) We no longer distribute wine and spirits in New York State. Our business is limited to Connecticut; however, the business which we acquired in that state has required a complete operating workout from its then existing business plan, including a reduction in personnel, careful monitoring of all business related expenses and renewed sales efforts. Our efforts to reach positive earnings are not over and it is time for ownership to participate in our new business plan. Thus, the company will not declare an annual dividend to its Class A or Class B common stock holders in 2009, indeed our lack of satisfactory earnings prevents any other course of action. It is problematical that we will be able to resume a dividend to our stockholder in 2010.

I know that our decision to omit a dividend may cause a hardship for you. To ease this burden, I propose to make a personal tax free gift to you in the amount of \$4,000 which is enclosed. Because this will be a gift from me there will be no tax attributed to its receipt.

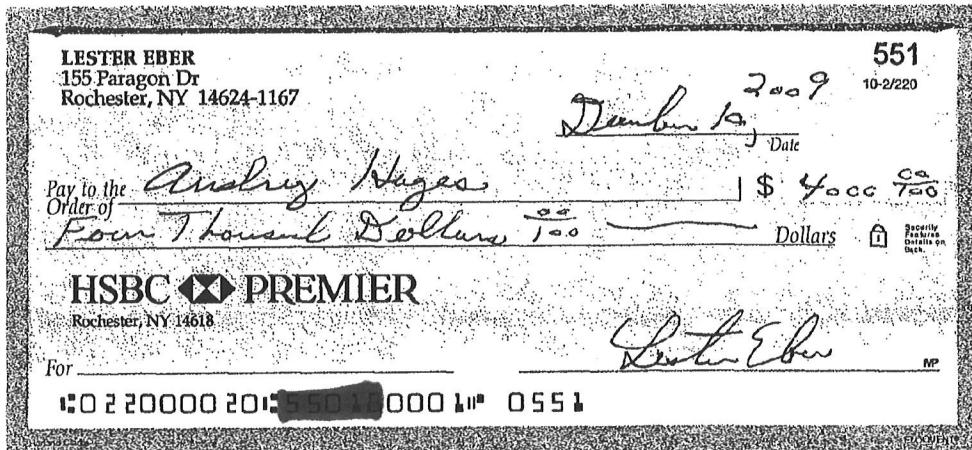
Additionally, Trust income from other assets than Eber Bros. is not impacted by the decision to not declare an annual dividend. Enclosed is a check from The Canandaigua National Bank for the income from these assets.

Sincerely,

Lester

Lester Eber

P.S. IF you, 403(b) need contributions
I would be very happy to support
him through your H.C.P. q.b./ is
o.k.



EBER BROS. WINE & LIQUOR CORP.

Corporate Office

95 Allens Creek Rd., Bldg 2 Ste 10, Rochester, New York 14618

Phone: (585) 360-4240 Fax: (585) 360-4211

March 23, 2010

Dear Sally,

Enclosed is a letter that outlines the Company's current financial situation. As you will see we are at a critical state in our company's history. Over the past six months I have advanced the company \$500,000 and in addition to those advances I gave you \$4000 during the holidays to make up for the elimination of the historic distribution.

While I wish the circumstances were different, neither the company nor I have the resources to continue to pay a monthly retainer. That said I am enclosing a personal check in the amount of (\$6000) which I hope will tide you over during these difficult times. The company has been paying you monthly out of the money I loaned them in November.

I am working diligently to rebuild the company and maximize my returns that we may achieve. Please let me know if I can do anything to help you.

Yours,

Lester

**Lester Eber
95 Allens Creed Road Building 2 Suite 10
Rochester, New York 14618**

December 15, 2009

Dear Sally:

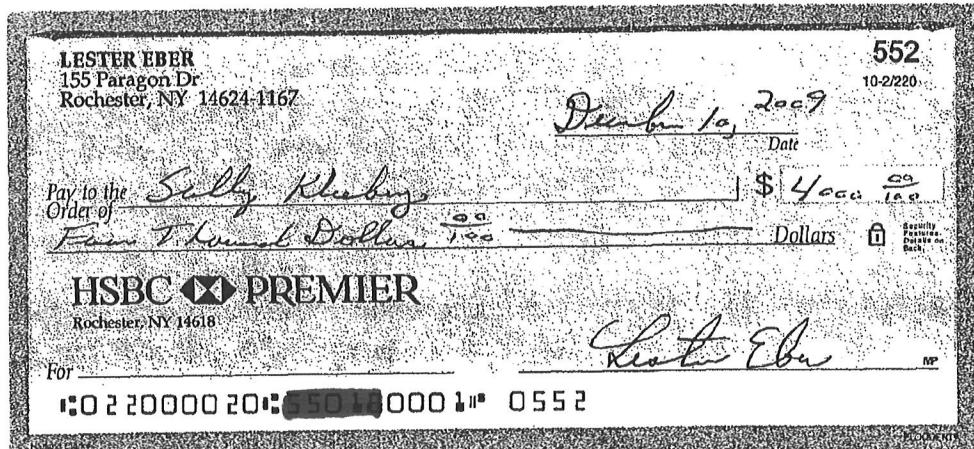
The world wide economic recession of the last two years has had a serious impact on our business. (As you know) We no longer distribute wine and spirits in New York State. Our business is limited to Connecticut; however, the business which we acquired in that state has required a complete operating workout from its then existing business plan, including a reduction in personnel, careful monitoring of all business related expenses and renewed sales efforts. Our efforts to reach positive earnings are not over and it is time for ownership to participate in our new business plan. Thus, the company will not declare an annual dividend to its Class A or Class B common stock holders in 2009, indeed our lack of satisfactory earnings prevents any other course of action. It is problematical that we will be able to resume a dividend to our stockholder in 2010.

I know that our decision to omit a dividend may cause a hardship for you. To ease this burden, I propose to make a personal tax free gift to you in the amount of \$5,000 which is enclosed. Because this will be a gift from me there will be no tax attributed to its receipt.

Additionally, Trust income from other assets than Eber Bros. is not impacted by the decision to not declare an annual dividend. Enclosed is a check from The Canandaigua National Bank for the income from these assets.

Sincerely,
Lester
Lester

Lester Eber



Rick Hawks

From: Rick Hawks
Sent: Thursday, September 01, 2011 3:05 PM
To: 'lks12@aol.com'; j.lissow@eberbros.com; EGumaer@nixonpeabody.com; egumaer1@yahoo.com
Cc: l.eber@eberbros.com
Subject: RE: Lester Eber Request - Urgent

Dear Lisa,

We are in receipt of the financial support request for your daughter. The need does appear real and somewhat urgent. The request opens up a number of questions and issues the trustees need to review in order to protect the integrity of the trust and all family beneficiaries. We will provide you with an indication of our response after the trustees meet next week to discuss the circumstances.

In the meantime, could you be more specific as to the estimate for amounts of funding needed and what it will be used for.

Thank You
Rick Hawks SVP/STO --

CNB

From: lks12@aol.com [mailto:lks12@aol.com]
Sent: Wednesday, August 31, 2011 5:48 PM
To: j.lissow@eberbros.com; Rick Hawks; EGumaer@nixonpeabody.com; egumaer1@yahoo.com
Cc: l.eber@eberbros.com
Subject: Re: Lester Eber Request - Urgent

Dear Richard and Elliot,
My uncle sent an urgent request dated August 23, 2011. To date, I have not heard anything. Please advise on the determination of my request. I can be reached at 609 289-6660, email; lks12@aol.com.
Thank you,
Lisa Kleeberg-Stein

-----Original Message-----

From: janet lissow <j.lissow@eberbros.com>
To: rhawks <rhawks@cnbank.com>; Gumaer, Elliott <EGumaer@nixonpeabody.com>; Elliott Gumaer <egumaer1@yahoo.com>
Cc: Lester Eber <l.eber@eberbros.com>; lks12 <lks12@aol.com>
Sent: Tue, Aug 23, 2011 4:57 am
Subject: Lester Eber Request - Urgent

Dear Richard & Elliot,

Lisa Stein's daughter, as you can see by this letter attached, is in urgent need of some financial support. If there is anything that can be done, I would fully support any financial assistant for her child. Lisa's mother, Sally Kleeberg, **is not aware of the situation** but if she knew, she would be fully supportive.

Please give this your immediate attention and do not hesitate to contact me.

Lester
585-738-5925

CNB000039

THE CANANDAIGUA NATIONAL BANK
AND TRUST COMPANY

72 South Main Street
Canandaigua, New York 14424

Richard H. Hawks, Jr.
Senior V.P. & Trust Officer

(585) 394-4260 Ext. 36040
Fax (585) 394-4001

September 20, 2011

Mr. Lester Eber
Bldg 2 Ste 10
95 Allens Creek Rd
Rochester NY 14618

Re: Allen Eber Trust

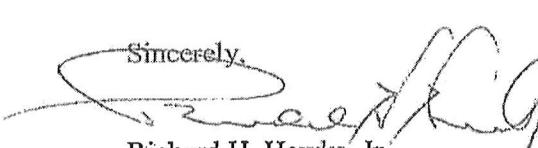
Dear Mr. Eber:

Recently, the Trustees of the Allen Eber Family Trust received a request from Lisa Kleeberg Stein to provide financial support to Erica Stein for many of the ongoing medical expenses associated with her health. The Trustees have reviewed the request along with the trust provisions and have determined a monthly distribution can be made. The distributions will be made from principal and we will keep a record of payments made. Upon termination of the trust, the amount of the distributions to Erica will be charged against the appropriate family.

At this time, we would ask for your consent to begin a monthly distribution to Erica to assist in meeting her living & medical expense. I ask that you sign the attached copy of this letter where indicated and return it to us in the enclosed envelope.

Thank you for your prompt return of the consent form.

Sincerely,


Richard H. Hawks, Jr.
Senior Vice President &
Trust Officer

I consent to distributions outlined in the above letter.


Lester Eber